

power annually to levy and collect, in the manner herein-after prescribed, an *ad valorem* tax, not exceeding fifty cents on the one hundred dollars of the assessed valuation of all real and personal property, and a like tax upon the real value of all bonds, stocks, or other investments in banks, railroads, or other incorporated companies, and a like tax on cash on hand or deposit, and on solvent credits, and also a tax on all taxable polls not exceeding one dollar and fifty cents: *Provided*, That in levying a poll tax the constitutional equation between the tax on property and the tax on the poll shall always be observed.

Proviso.

Notice to tax payers to be published in one or more newspapers.

SEC. 9. That the town clerk shall, within the first seven days of the month of June in each and every year, advertise for four weeks, in one or more papers published in said town, and also in three or more public places therein, notifying all persons subject to pay a poll tax to the state, who resided within the limits of the town on the first day of April next preceding, and all persons who own, or were possessed of taxable property, within said town on the said first day of April, to give to him, before the last day of said month of June, a list of their said polls and taxable property, and also the valuation of said taxable property, as assessed for taxation to the state, and it shall be the duty of such persons to give in, under oath, said list within the time specified, the said list shall be filed, and from the same the said town clerk shall, within twenty days from the said last day of June in each and every year, make on a book to be kept for that purpose, an alphabetical list of the persons and owners of property liable to taxation, and complete the said list by computing the tax payable by each person, and affixing the same opposite his name.

Alphabetical list.

Town clerk to make a list of persons failing to list

SEC. 10. The said clerk shall within the same time make out to the best of his knowledge in the same book a list of taxable polls and of the owners of taxable property within said town, who have failed to give in a list in the manner and within the time above prescribed, and shall state in said list the value at which said property